

**IN THE UNITED STATES DISTRICT COURT FOR THE
NORTHERN DISTRICT OF FLORIDA
TALLAHASSEE DIVISION**

UNITED STATES OF AMERICA

vs.

Case No. 4:15cr44-MW

SHARON GLOVER
_____ /

STATEMENT OF FACTS

The Defendant admits that were this case to proceed to trial, the government could prove the following facts beyond a reasonable doubt.

The defendants, Sharon Glover, Diane White, Jennifer Maldonado, and Jorge Maldonado were involved in a scheme to fraudulently obtain and cash federal tax refund checks issued in the form of United States Treasury checks, Refund Advantage cashier's checks, Chase cashier's checks, and University Bank cashier's checks.

During the period alleged in the indictment, Jorge Maldonado owned and operated Maldonado Tax Service, a tax preparation business in Oviedo, Florida. Jennifer Maldonado, Jorge Maldonado's daughter, was also the office manager and a tax preparer for Tax Lady, a tax preparation business, doing business as Tax Lady Two and Tax Lady 2, with business addresses in Oviedo and Longwood, Florida. Maldonado Tax Service was assigned an IRS Electronic Filing Identification

FILED IN OPEN COURT THIS

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**CLERK, U.S. DISTRICT
COURT, NORTH. DIST. FLA.**

Number (“EFIN”) ending in -332, which both Jorge and Jennifer Maldonado used to electronically file federal tax returns directly with the IRS. Tax Lady was assigned an EFIN number ending in -969, which both Jorge and Jennifer Maldonado also used to electronically file federal tax returns directly with the IRS.

Between 2009 and 2011, federal income tax returns fraudulently claiming more than \$800,000.00 in tax refunds were filed under or linked to EFIN numbers -332 and -969. These returns falsely reported the taxpayer’s income, withholding, credits, and the refund due. Refunds on the returns were issued in several ways based upon the direction in the returns. For returns filed under EFIN -332, refunds were issued as U.S. Treasury checks mailed to addresses identified on the returns or in the form of electronic deposits made to an account at Ohio Valley Bank. For returns filed under EFIN -969, the refunds were issued as U.S. Treasury checks or in the form of deposits made to accounts at J.P. Morgan Chase and University Bank. Both Jorge Maldonado and Jennifer Maldonado withdrew the refunds deposited at Ohio Valley Bank, J.P. Morgan Chase Bank, and University Bank in the form of cashier’s checks issued in the names of the taxpayers identified on the fraudulent tax returns.

The Maldonados used co-conspirators Sharon Glover and Diane White to cash the fraudulently-obtained tax refund checks. Glover and White would take the

checks to Pat's Supermarket ("Pat's") in Tallahassee, Florida where they would cash them. Pat's charged a fee of three percent of the face value of the refund check. Glover and White would take their own cut of approximately \$200 per check and would deposit the remaining cash into Bank of America accounts controlled by Jorge and Jennifer Maldonado or Glover would provide the cash directly to Jorge Maldonado. Bank of America records reflect that cash was deposited into the Maldonado's accounts on the same day or within one or two days of when Glover and White cashed the checks at Pat's. Most of the cash deposits were made at Bank of America branches in Tallahassee. Collectively, Glover and White cashed 505 checks totaling approximately \$1,203,073.00 at the Tallahassee Pat's. Of the 505 checks, Glover cashed 476 checks totaling approximately \$1,153,214.00.

Pat's owner, R.P., required that Glover and White present a notarized power of attorney signed by the check's payee authorizing Glover and White to cash the checks. In order to satisfy this requirement, Glover and White presented R.P. with fraudulent powers of attorney, bearing forged notary seals and forged taxpayer signatures, at the time they cashed the checks. The conspirators used the forged seals of approximately 16 different notaries. In March 2010, Glover provided R.P. a letter stating that Glover assisted individuals in filing their tax returns and, when needed, cashed their tax refund checks. The letter also explained that Tax Lady 2

was the return preparer filing the tax returns.

In an interview with IRS Criminal Investigations' agents, Glover admitted cashing the tax refund checks at Pat's and using powers of attorney to do so. Glover stated that Jorge Maldonado approached her to get the checks cashed and that Jorge and Jennifer Maldonado provided her the checks and powers of attorney. Glover stated that the checks and powers of attorney were either mailed to Glover via Federal Express or Glover picked them up personally from Jorge or Jennifer Maldonado. After Glover received the checks and powers of attorney, Glover cashed the tax refund checks in Tallahassee. Glover stated she was paid \$200.00 for each check that she cashed and that she either deposited the remaining cash into Jorge or Jennifer Maldonado's bank accounts or took the cash back to Jorge Maldonado.

Between March and April, 2011, Glover cashed a fraudulently obtained refund check issued on a 2010 Federal Income tax return filed in the name of T.A. at Pat's. The refund check was dated March 23, 2011 in the amount of \$1,542.05. Glover used a fraudulent power of attorney bearing the name and forged notary seal of B.R. to get the fraudulently obtained refund check cashed. T.A. advised IRS agents that she provided her name, social security number and other information to Glover to have a 2008 tax return prepared, but she never received a tax refund. T.A.

said that she did not authorize the filing of a 2009 or 2010 tax return. T.A. also stated that the signatures on the March 23, 2011 check and the power of attorney were not hers. T.A. never received the \$1,542.05 refund. The 2010 tax return filed in the name of T.A. listed Jennifer Maldonado as the return preparer and was filed under Tax Lady EFIN -969. Additionally, the 2010 tax return filed in the name of T.A. falsely represented the amount of income earned and federal income tax withheld.

The cashing and deposit of the fraudulently-obtained tax refund checks described above caused wire communications to be transmitted in interstate commerce between the Northern District of Florida and locations outside the state of Florida.

ELEMENTS OF CONSPIRACY TO COMMIT WIRE FRAUD:

- 1) two or more persons, in some way or manner, agreed to try to accomplish a common and unlawful plan to commit wire fraud, and
- 2) the defendant knew the unlawful purpose of the plan and willfully joined in it.

ELEMENTS OF AGGRAVATED IDENTITY THEFT:

- 1) the defendant knowingly transferred, possessed, or used another person's means of identification;
- 2) without lawful authority;
- 3) the defendant knew that the means of identification belonged to an actual person; and
- 4) the defendant transferred, possessed, or used the means of identification during and in relation to Theft of Government Property.


ELEMENTS OF THEFT OF GOVERNMENT PROPERTY:

- 1) the money or property described in the indictment belonged to the United States;
- 2) the defendant stole, knowingly converted the money or property to her own use or to someone else's use;
- 3) the defendant knowingly and willfully intended to deprive the owner of the use or benefit of the money or property; and

4) the money or property had a value greater than \$1,000.00.

Respectfully Submitted,

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CHARLES COLLINS
Counsel for Defendant

2/3/16
Date


SHARON GLOVER
Defendant

2/3/16
Date

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Date